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W.P.No.31093 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.10.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31093 of 2024 &
W.M.P.Nos.33740 and 33743 of 2024

M/s.Arnon Trading Pvt. Ltd,
Rep. by its Managing Director
Mr.Susil Adam Seelam (M/A 53 Yrs),
No.13, Clemens Road,
Purasawalkam,
Chennai... 600 007.

Petitioner

Vs.

The Assistant Commissioner (ST),
Purasawakkam Assessment Circle,
F/50, First Avenue,
Anna Nagar (East),
Chennai- 600102.

...

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the file of the Respondent and to quash the impugned assessment order dated 27.11.2023 bearing GSTIN No.33AAGCA6048M1ZI/2017-18 passed by the respondent is without jurisdiction also violates the principle of natural justice.



W.P.No.31093 of 2024

For Petitioner : Mr.J.Ashish
For Respondents : Mr.G.Nanmaran
Special Government Pleader (Taxes)

ORDER

This writ petition has been filed by the Petitioner challenging the orders of the Respondent dated 27.11.2023 and to quash the same.

2. Mr.G.Nanmaran, learned Special Government Pleader (Taxes) takes notice on behalf of the Respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the Petitioner would submit that in the present case, the Respondent has issued Show Cause Notice to the Petitioner on 02.09.2023 followed by two reminders on 09.11.2023 and 21.11.2023 and since the same were uploaded in the "Additional Notices and Orders" column in the GST portal, the Petitioner was not aware of



W.P.No.31093 of 2024

the same and hence they failed to file his reply. Under these circumstances, the impugned assessment order dated 27.11.2024 came to be passed by the Respondent demanding tax along with penalty and interest for the Assessment Year 2017-2018 and the same was also uploaded in the GST Portal. The Petitioner came to know of the Show Cause Notice, reminder notices as well as impugned order from the Respondent only after 25.09.2024.

5.Further, he would submit that impugned order came to be passed without affording an opportunity of hearing to the Petitioner and therefore the same is in violation of principles of natural justice and therefore prays to set aside the same.

6. On the other hand, the learned Special Government Pleader (Taxes) would submit that the Respondent uploaded the show cause notice followed by reminder notices in the GST Online Portal. But the Petitioner failed to submit reply to substantiate its case and therefore the impugned assessment order came to be passed.



W.P.No.31093 of 2024

WEB COPY

7. In reply, the learned counsel for the Petitioner would fairly submit that the Petitioner is now ready and willing to pay 10% of the disputed tax liability made by the Respondent in the event of providing an opportunity to them to file their reply along with the required documents to substantiate their claim, for which, the learned Special Government Pleader (Taxes) has no serious objection.

8. Heard the learned counsel for the Petitioner and the learned Special Government Pleader (Taxes) for the Respondent and also perused the materials available on record.

9. In the present case, since the show cause notice as well as the reminder notices were uploaded in the GST Portal, the Petitioner was not aware of the same and therefore he is not in a position to file reply for the show cause notice.

10. Further, it appears that no opportunity of personal hearing was



W.P.No.31093 of 2024

provided to the Petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order is passed in violation of principles of natural justice and it is just and necessary to provide an opportunity to the Petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned order dated 27.11.2023 passed by the Respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 27.11.2023 is set aside and the matter is remanded to the Respondent for fresh consideration on condition that the Petitioner shall pay 10% of disputed tax to the Respondent within a period of *four weeks* from the date of receipt of a copy of this order and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The Petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the Respondent shall consider the same and issue a 14 days clear notice by fixing the date of



W.P.No.31093 of 2024

personal hearing to the Petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

11. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

19.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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WEB COPY



W.P.No.31093 of 2024

To

The Assistant Commissioner (ST),
Purasawakkam Assessment Circle,
F/50, First Avenue,
Anna Nagar (East),
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WEB COPY



W.P.No.31093 of 2024

KRISHNAN RAMASAMY.J.,

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W.P.No.31093 of 2024

19.10.2024